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13
14 **UNITED STATES DISTRICT COURT**
15 **DISTRICT OF NEVADA**
16

17 UNITED STATES OF AMERICA,

18 Plaintiff,

19 vs.

20 IVAN G. PIVAROFF, GWENDOLYN S.
21 PIVAROFF, OAHU LIMITED
22 PARTNERSHIP, ANDERSON ATTIC, INC.,
23 UNITED REALTY, INC., BLENHEIM
24 TRUST COMPANY, LTD., as Trustee of
25 KIHAI INTERNATIONAL TRUST,
26 ASSOCIATED ENTERPRISES LIMITED,
27 LAKELAND, INC., CLARK COUNTY
28 TREASURER, REGENCY TOWERS
ASSOCIATION, INC., and LAS VEGAS
COUNTRY CLUB MASTER
ASSOCIATION,

Defendants.

Case No. 2:13-CV-01498-JCM-PAL

STIPULATION FOR DISMISSAL

23 **STIPULATION FOR DISMISSAL AND DISCLAIMER OF INTEREST**

24 Plaintiff, United States of America, and defendant, Regency Towers Association
25 ("Association"), hereby agree and stipulate as follows:

26 1. This case concerns, among other assets, the real property located at 3111 Bel Air
27 Drive, #28F, Las Vegas, NV 89109 ("Property").

28 2. Plaintiff maintains that it has federal tax liens against the Property that secures the

1 Pivaroffs' failure to pay federal taxes, as more fully set forth in Plaintiff's Second Amended
2 Complaint;

3 3. The Association has a lien against the Property that secures common expense
4 assessments levied by the Association against the owner of the Property. The Association's lien is
5 a statutory lien created under NRS 116.3116(1). As of December 31, 2015, the amount owed to
6 the Association under its lien on the Property was \$24,222.93. This amount increases each month
7 that assessments are not paid to the Association. The amount of the monthly assessment in fiscal
8 year 2015 is \$1,652.88;

9 4. Plaintiff is seeking to foreclose the Property and sell it in order to recover certain
10 amounts owed to the Plaintiff stemming from unpaid tax liabilities. Plaintiff will seek an order
11 from this court allowing it to proceed with foreclosure to satisfy a portion of the tax liabilities
12 owed to the Plaintiff by the Pivaroffs;

13 5. The Association agrees and acknowledges that the Plaintiff's tax liens on the
14 Property are superior in their entirety to that of the Association's lien. As such, the Association
15 agrees that it will not foreclose the Property or take any action to recover any of the amounts owed
16 to it under its assessment lien while the Plaintiff seeks to foreclose the Property. The Association
17 acknowledges that the foreclosure of the Plaintiff's federal tax liens will extinguish all amounts
18 owed under the Association's assessment lien up to the date of the Plaintiff's foreclosure and the
19 foreclosure purchaser will take the Property free and clear of the Association's lien for the
20 amounts owed up to and including the date of the Plaintiff's foreclosure sale;

21 6. However, if this court in this case does not issue an order or ruling authorizing
22 Plaintiff to foreclose the Property to recover portions of tax liabilities owed to it, the Association's
23 lien, and the amounts owed thereunder, shall remain intact and the Association shall be permitted
24 to collect any and all amounts owed to it under its lien in accordance with all state and federal
25 laws;

26 7. The parties agree that the Association is not required to participate any further in
27 this action except as it may be required to respond to discovery requests as a party, or if an action
28 is brought by another party against the Association or otherwise ordered to participate by the

1 court. Otherwise, no further participation of the Association is required after entry of this
2 stipulation.

3 8. Plaintiff agrees that the Association will not be subject to any award of damages,
4 court costs, or attorney fees in connection with this matter as long as it complies with this
5 stipulation.

6
7 DATED this 5th day of January, 2016

DATED this 5 day of January, 2016

9 U.S. Department of Justice

WOLF, RIFKIN, SHAPIRO, SCHULMAN &
RABKIN, LLP

10
11 By: [Signature]
12 Philip Doyle, Esq.
13 Trial Attorney, Tax Division
14 P.O. Box 330
15 Ben Franklin Station
16 Washington, D.C. 20044
17 Attorney for United States

By: [Signature]
Gregory P. Kerr, Esq. (No. 10383)
3556 E. Russell Road, 2nd Floor
Las Vegas, Nevada 89120
Defendant Regency Towers Association

17 IT IS SO ORDERED.

18 DATED January 6, 2016.

19 [Signature]
20 (UNITED STATES DISTRICT JUDGE

21 Respectfully submitted by:

22 WOLF, RIFKIN, SHAPIRO,
23 SCHULMAN & RABKIN, LLP

24 [Signature]
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